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NASA Procedural Requirements

COMPLIANCE IS MANDATORY

NPR 9610.1

Effective Date: September 30,
2008

Expiration Date: September
30, 2013

[Printable Format \(PDF\)](#)

Request Notification of Change (NASA Only)

Subject: Accounts Receivable

Responsible Office: Office of the Chief Financial Officer

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Preface

P.1. Purpose

This NASA Procedural Requirements (NPR) document provides requirements for the recognition, recording, and reporting of public and intragovernmental accounts receivable. This NPR also addresses the collection, follow-up and, when necessary, the write-off and closeout of public receivables and the recording and adjusting of intragovernmental receivables.

P.2. Applicability

This NPR is applicable to NASA Headquarters and NASA Centers, including Component Facilities and Technical and Service Support Centers. This language applies to JPL, other contractors, grant recipients, or parties to agreements only to the extent specified or referenced in the appropriate contracts, grants, or agreements.

P.3. Authority

- a. 5 U.S.C. § 5584(a), "Claims for Overpayment of Pay and Allowances, and of Travel, Transportation and Relocation Expenses and Allowances"
- b. 31 U.S.C. § 3701, 3711-3720E, Debt Collection Authorities under the Debt Collection Improvement Act of 1996, Public Law 104-134
- c. 14 CFR Part 1261.4, "Processing of Monetary Claims (General)"
- d. 31 CFR Chapter 9 Part 900-904, "Federal Claims Collection Standards"
- e. Federal Acquisition Regulation (FAR) Part 36.4
- f. Office of Management and Budget (OMB) Circular No. A-129, Policies for Federal Credit Programs and Non-Tax Receivables
- g. Department of Treasury - Financial Management Service, United States Standard General Ledger (USSGL).
- h. Treasury Financial Manual, Volume 1, "Supplement, Managing Federal Receivables"
- i. Treasury Financial Manual, Volume I, Part 2, Chapter 4100, Supplement, "Instructional Workbook For Preparing the Treasury Report on Receivables and Debt Collection Activities"
- j. Internal Revenue Service (IRS). Publication 1220: Specifications for Filing Forms 1098, 1099, 5498, and W-2G Electronically. Updated for each tax reporting year.
- k. Statement of Federal Financial Accounting Standard (SFFAS) No. 1, Accounting for Selected Assets and Liabilities

I. NASA Policy Directive (NPD) 9010.2, "Financial Management"

P.4. Applicable Documents

- a. NPR 9220.1, "Journal Voucher preparation and Approval and Intragovernmental Transactions"
- b. NPR 9310.1, "Report on Receivables Due from the Public"
- c. NPR 9615.1, "Accounts Payable"
- d. NPR 9635.1, "Billing and Collection"
- e. NPD 9645.2, "Delegation of Authority-To Waive Claims for Erroneous Payment of Pay and Allowances, Travel, Transportation, and Relocation Expenses and Allowances"

P.5. Measurement/Verification

Quality control reviews and analysis of financial and budgetary reports and data submitted through the continuous monitoring program will be used to measure compliance with this NPR.

P.6. Cancellation

None

/S/

Terry Bowie

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